721—21.801 (423B) Form of ballot for local option tax elections. If questions pertaining to more than one of the authorized local option taxes are submitted at a single election, all of the public measures shall be printed on the same ballot. The form of ballots to be used throughout the state of Iowa for the purpose of submitting questions pertaining to local option taxes shall be as follows:

21.801(1) Local sales and services tax propositions. Sales and services tax propositions shall be submitted to the voters of an entire county. If the election is being held for the voters to decide whether to impose the tax in a county where a local option sales and services tax has previously been approved for part of the county, the question of imposition shall be voted upon in all parts of the county where the tax has not been approved. If the election is being held for the voters to decide whether to repeal the tax in a county where a local option sales and services tax has previously been approved for part of the county, the question of repeal shall be voted upon in all parts of the county where the tax was previously imposed. If the election is being held for the voters to decide whether to change the rate or use of the tax in a county where a local option sales and services tax has previously been approved for part of the county, the question of rate or use change shall be voted upon in all parts of the county where the tax was previously imposed.

The ballot submitted to the voters of each incorporated area and the unincorporated area of the county shall show the intended uses for that jurisdiction. The ballot submitted to the voters in contiguous cities within a county shall show the intended uses and repeal dates, if not uniform, for each of the contiguous cities. The ballots shall be in substantially the following form:

a. Imposition question for voters in a single city or the unincorporated area of the county:

(Insert letter to be assigned by the commissioner)

SHALL TI	HE FOLLOWI	ING PUBLIC MEASURE BE ADOPT	ΓED? YES □ NO □
Summa	•	rize imposition of a local sales and so unincorporated area of the county of	
	percent(%) to be effective on	

(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25.)

A local sales and services tax shall be	imposed in the [city of]
[unincorporated area of the county of] at the rate of	percent
(%) to be effective on	(month and day),	_ (year).
Revenues from the sales and services tax	shall be allocated as follow	ws:
(Choose one or more of the following:)		
[for property tax relief	(insert percentage or dolla	r amount)]
[for property tax relief	(insert percentage or dollar	amount) in the
unincorporated area of the county of]	
for property tax relief	(insert percentage or dollar	amount) in the
county of]		
The specific purpose (or purposes) for	which the revenues shall	otherwise be
expended is (are):		
(List specific purpo	ose or purposes)	

b. Imposition question for voters in contiguous cities:
(Insert letter to be assigned by the commissioner)
SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES \square NO \square
Summary: To authorize imposition of a local sales and services tax in the cities of
(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25.)
A local sales and services tax shall be imposed in the cities of,
FOR THE CITY OF:
FOR THE CITY OF:
for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):
(List specific purpose or purposes)
FOR THE CITY OF for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are): (List specific purpose or purposes)
c. Imposition question with an automatic repeal date for voters in a single city or the unincorporated area of the county:
(Insert letter to be assigned by the commissioner)
SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES \square NO \square
Summary: To authorize imposition of a local sales and services tax in the [city of] [unincorporated area of the county of], at the

rate of percent (%) to be effective from (month and day), (year).
(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25.)
A local sales and services tax shall be imposed in the [city of] [unincorporated area of the county of] at the rate of percent (%) to be effective from (month and day), (year), until (month and day), (year). Revenues from the sales and services tax shall be allocated as follows: (Choose one or more of the following:) [for property tax relief (insert percentage or dollar amount)] [for property tax relief (insert percentage or dollar amount) in the unincorporated area of the county of] [for property tax relief (insert percentage or dollar amount) in the county of] The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are): (List specific purpose or purposes)
(List specific purpose of purposes)
d. Imposition question with an automatic repeal date for voters in contiguous cities:
(Insert letter to be assigned by the commissioner)
SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES \square NO \square
Summary: To authorize imposition of a local sales and services tax in the cities of,
(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25.)
A local sales and services tax shall be imposed in the cities of,
Revenues from the sales and services tax are to be allocated as follows:
FOR THE CITY OF:
for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):

(List specific purpose or purposes)

FOR THE CITY OF _ for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are): (List specific purpose or purposes) FOR THE CITY OF ___ for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are): (List specific purpose or purposes) Repeal question for voters in a single city or the unincorporated area of the county: (Insert letter to be assigned by the commissioner) SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES □ $NO \sqcap$ Summary: To authorize repeal of the ____ percent (_____%) local sales and services tax in the [city of ______] [unincorporated area of the county of ______] effective ______ (month and day), _____ (year). (Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25.) The _____ percent (_____%) local sales and services tax shall be repealed in the [city of _____] [unincorporated area of the county of leffective (month and day), (year).
Revenues from the sales and services tax have been allocated as follows: (Choose one or more of the following:) for property tax relief (insert percentage or dollar amount)] for property tax relief (insert percentage or dollar amount) in the unincorporated area of the county of ______]

[______ for property tax relief (insert percentage or dollar amount) in the county of The specific purpose (or purposes) for which the revenues were otherwise expended was (were): (List specific purpose or purposes) Repeal question for voters in contiguous cities: (Insert letter to be assigned by the commissioner) SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES □ NO □

Summary: To authorize repeal of the percent (%) local sales and services tax in the cities of,,,,, (list additional cities, if applicable) effective (month and day), (year).
(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25.)
The percent (%) local sales and services tax shall be repealed in the cities of,, (list additional cities, if applicable) effective (month and day), (year). Revenues from the sales and services tax have been allocated as follows:
FOR THE CITY OF:
for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues were otherwise expended was (were):
(List specific purpose or purposes)
FOR THE CITY OF : for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues were otherwise expended was (were): (List specific purpose or purposes)
FOR THE CITY OF:
for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues were otherwise expended was (were):
(List specific purpose or purposes)
g. Rate change question for voters in a single city or the unincorporated area of the county:
(Insert letter to be assigned by the commissioner)
SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES \square NO \square
Summary: To authorize an increase (or decrease) in the rate of the local sales and services tax to percent (%) in the [city of] [unincorporated area of the county of] effective (month and day), (year).

(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25.)

	The rate of the local sales and services tax		
	percent (%) in the [city of	[unincorporated an	rea of the
	county of] effective	(month and day),	(year).
	The current rate is percent (%). Revenues from the sales and services tax		
		are anocated as follows.	
	(Choose one or more of the following:)	ngart paraantaga ar dallar amay	,mt)]
	for property tax relief (i	nsert percentage of dollar amou	unt) in the
	unincorporated area of the county of	ilsert percentage of donar amou	iiit) iii tiie
	unincorporated area of the county of for property tax relief (i		int) in the
	county of	insert percentage of donar amou	mit) m the
	The specific purpose (or purposes) for wh	ich the revenues are otherwise	expended
	is (are):		· F · · · · ·
	(List specific purpos	se or purposes)	
h.	Rate change question for voters in contiguo	us cities:	
	(Insert letter to be assigned	by the commissioner)	
	SHALL THE FOLLOWING PUBLIC MEAS	SURE BE ADOPTED?	YES □
		, 616 22 12 61 122 :	NO □
			110 =
	Summary: To authorize an increase (or d	ecrease) in the rate of the local	sales and
	services tax to percent (%) in the	cities of,	,
	, (list additional cities, if applic	cable) effective	_ (month
	and day), (year).		
below the	in substantially the following form the entire the summary on all paper ballots as provided in allots which are read by computerized tabulating post the complete text as provided in Iowa The rate of the local sales and services percent (%) in the cities of	Iowa Code section 49.45. Count ag equipment may summarize the Code section 52.25.)	nties using special he question on the reased) to
	(list additional cities, if applicable) effective	(month and da	v)
	(year).	(monm unu uu.	<i>J</i> / ,
	Revenues from the sales and services tax	are allocated as follows:	
		nsert percentage or dollar amoun	,
	The specific purpose (or purposes) for wh	ich the revenues are otherwise	expended
	is (are):	,	
	(List specific purpos	se or purposes)	
	FOR THE CITY OF		_
		nsert percentage or dollar amoun	 nt)
	The specific purpose (or purposes) for wh		
	is (are):	ion the revenues are otherwise	capellaca
	(List specific purpo	se or purposes)	
	(1 1 /	
	FOR THE CITY OF		:

The specific purpose (or purposes) for which the revenues are otherwise expended is (are):
(List specific purpose or purposes)
<i>i.</i> Use change question for voters in a single city or the unincorporated area of the county:
(Insert letter to be assigned by the commissioner)
SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES \square NO \square
Summary: To authorize a change in the use of the percent (%) local sales and services tax in the [city of] [unincorporated area of the county of] effective (month and day), (year).
(Insert in substantially the following form the entire text of the proposed public measure immediately below the summary on all paper ballots as provided in Iowa Code section 49.45. Counties using special paper ballots which are read by computerized tabulating equipment may summarize the question on the ballot and post the complete text as provided in Iowa Code section 52.25.)
The use of the percent (%) local sales and services tax shall be changed in the [city of] [unincorporated area of the county of] effective (month and day), (year).
PROPOSED USES OF THE TAX:
If the change is approved, revenues from the sales and services tax shall be allocated as follows:
(Choose one or more of the following:) [for property tax relief (insert percentage or dollar amount)] [for property tax relief (insert percentage or dollar amount) in the unincorporated area of the county of]
[for property tax relief (insert percentage or dollar amount) in the county of
The specific purpose (or purposes) for which the revenues shall otherwise be expended is (are):
(List specific purpose or purposes)
CURRENT USES OF THE TAX:
Revenues from the sales and services tax are currently allocated as follows: (Choose one or more of the following:) [for property tax relief (insert percentage or dollar amount)] [for property tax relief (insert percentage or dollar amount) in the unincorporated area of the county of] [for property tax relief (insert percentage or dollar amount) in the county of]
The specific purpose (or purposes) for which the revenues are otherwise expended is (are):

(List specific purpose or purposes)

j. Us	e change question for voters in contiguous cities:
	(Insert letter to be assigned by the commissioner)
SHA	ALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES □ NO □
sale add (yea	Summary: To authorize a change in the use of the percent (
pelow the su paper ballots	bstantially the following form the entire text of the proposed public measure immediate mmary on all paper ballots as provided in Iowa Code section 49.45. Counties using specis which are read by computerized tabulating equipment may summarize the question on the complete text as provided in Iowa Code section 52.25.)
	The use of the percent (%) local sales and services tax shall be changed ne cities of,, (list additional cities, if licable) effective (month and day), (year).
	DPOSED USES OF THE TAX:
	If the change is approved, revenues from the sales and services tax are to be cated as follows:
FOI	R THE CITY OF:
	for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues shall otherwise be ended is (are):
	(List specific purpose or purposes)
FOI	R THE CITY OF:
	for property tax relief (insert percentage or dollar amount) The specific purpose (or purposes) for which the revenues shall otherwise be ended is (are):
•	(List specific purpose or purposes)
FOI	R THE CITY OF : for property tax relief (insert percentage or dollar amount)
	The specific purpose (or purposes) for which the revenues shall otherwise be ended is (are):
r	(List specific purpose or purposes)
CU	RRENT USES OF THE TAX:
FOI	R THE CITY OF:
	for property tax relief (insert percentage or dollar amount)

The specific purpose (or purposes) for which the revenues are otherwise is (are):	expended
(List specific purpose or purposes)	
FOR THE CITY OF	:
for property tax relief (insert percentage or dollar am	
The specific purpose (or purposes) for which the revenues are otherwise	expended
is (are):	
(List specific purpose or purposes)	
FOR THE CITY OF	:
for property tax relief (insert percentage or dollar am	ount)
The specific purpose (or purposes) for which the revenues are otherwise is (are):	expended
(List specific purpose or purposes)	
. Imposition question with differing automatic repeal dates for voters in cont	iguous citie
(Insert letter to be assigned by the commissioner)	
SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED?	YES □ NO □
Summary: To authorize imposition of a local sales and services tax in th	
A local sales and services tax shall be imposed in the following cities at t percent (%) to be effective from (month/day/y	
the date specified below and the revenues from the sales and services tax allocated as follows:	
FOR THE CITY OF	:
The tax shall be repealed on (month/day/year).	
for property tax relief (insert percentage or dollar am	
The specific purpose (or purposes) for which the revenues shall other expended is (are):	erwise be
FOR THE CITY OF	<u> </u>
The tax shall be repealed on (month/day/year). for property tax relief (insert percentage or dollar am	ount)
The specific purpose (or purposes) for which the revenues shall other expended is (are):	
FOR THE CITY OF	:
The tax shall be repealed on (month/day/year) for property tax relief (insert percentage or dollar am	ount)
The specific purpose (or purposes) for which the revenues shall other expended is (are):	erwise be

21.801(2) For a local vehicle tax:

(Insert letter to be assigned by the commissioner)	
SHALL THE FOLLOWING PUBLIC MEASURE BE ADOPTED? YES \square NO \square	
Summary: To authorize the county of (insert name of county) to impose a local vehicle tax at the rate of dollars (\$) per vehicle and to exempt the following classes from the tax:	
The revenues are to be expended as set forth in the text of the public measure.	
(Insert in substantially the following form the entire text of the proposed public measure immed below the summary on all paper ballots as provided in Iowa Code section 49.45. Counties using o scan ballots which are read by automatic tabulating equipment may summarize the question on the and post the complete text as provided in Iowa Code section 52.25.)	ptical
The county of, Iowa shall be authorized to impose a local vehicle tax at the rate of dollars (\$) per vehicle and to exempt the following classes of vehicles from the tax:	
(insert percentage or dollar amount) of the revenues is/are to be used for property tax relief. The balance of the revenues is to be expended for: (List purposes for which remaining revenues will be used)	

[ARC 8045B, IAB 8/26/09, effective 7/27/09; ARC 1831C, IAB 1/21/15, effective 2/25/15]